sentence under s. 4 of the Ordinance is 7 years imprisonment and/or a fine of $5,000. Accused No. 1 is the proprietor of the firm, the other two being employees. I increase the sentence of No. 1 accused by the addition of a fine of $2,500 and in default of payment, a further 9 months imprisonment.

Appeals Dismissed.

DEPUTY PUBLIC PROSECUTOR v. ISAAC ELION.

[App. Cr. Juris. (Gordon-Smith, J.) May 11, 1949]

[Singapore — Mag. App. No. 1 of 1949]

Finance Regulations, Ss. 6 and 7 (2) — Finance Regulations Proclamation No. 36 of 1946 — Registration of Imports and Exports Ordinance (Cap. 41), S. 8 (1).

This was an appeal by the Deputy Public Prosecutor against the sentence passed by the District Judge on the grounds of its inadequacy.

The Respondent was charged with two currency offences namely, firstly under S. 6 of the Finance Regulations punishable under S. 7(2) of the Finance Regulations Proclamation No. 36 of 1946 and secondly under S. 8(1) of the Registration of Imports and Exports Ordinance (Cap. 41). Both offences arose out of one and the same business transaction. The sentences imposed were fines of $500/- on the first charge and $100/- on the second charge.

The grounds of Judgment of the learned District Judge in respect of these sentences is not very exhaustive but can be interpreted as being that the offence was a novel one; that it was a first prosecution under these Regulations; that the prosecution had not pressed for a severe penalty; that the learned District Judge thought it right not to be vindictive and that a fine of £70.0.0 was not nominal.

Held, that before an Appellate Court interfered with the sentence of the Court below, the Appellate Court had to be satisfied that the sentence was wrong either in law or that it was manifestly excessive or inadequate on the facts and circumstances.

Cases referred to :—

(1) *Liow Chow & Anor. v. Public Prosecutor,* (1939) F.M.S.L.R. 35; (1939) M.L.J. 170.

(2) *Abdul Rahman v. Public Prosecutor,* (1938) M.L.J. 219.

MAGISTRATE'S APPEAL.

A. D. Farrell (D. P. P.) for the Appellant.

J. K. Gale for the Respondent.

Gordon-Smith, J. : — In this case the D.P.P. appealed against the sentence passed by the District Judge on the grounds of its inadequacy.

The Respondent was charged with two currency offences namely, firstly under Section 6 of the Finance Regulations punishable under Section 7 (2) of the Finance Regulations Proclamation No. 36 of 1946 and secondly under Section 8 (1) of the Registration of Imports and Exports Ordinance: Cap. 41. Both offences arose out of the one and the same business transaction.

The Respondent pleaded guilty and no evidence was recorded but a full statement by Mr. C. Williams was made and recorded, giving details of this transaction, to which Mr. Seth for the Respondent pleaded extenuating circumstances, and to which Mr. Williams replied, stating finally that it was the first offence that had been detected so far and that he had been given every opportunity to see all documents by the two firms concerned. The sentences imposed were fines of $500.00 on the 1st charge and $100.00 on the 2nd charge.

The grounds of Judgment in respect of these sentences is not very exhaustive but can be interpreted as being that the offence was a novel one; that it was a first prosecution under these Regulations; that the Prosecution had not pressed for a severe penalty; that the learned District Judge thought it right not to be vindictive and that a fine of £70. 0. 0. was not nominal.

The facts and circumstances are rather complicated and arise out of a contract made by the Respondent Branch in Hong Kong on behalf of a customer there for the supply by a New York firm to the customer at Hong Kong of certain material at a price of 56½ cents U.S.A. per yard (equivalent to $1.18 cents Straits per yard). For reasons, not material, the customer in Hong Kong was unable or unwilling to complete the contract and contact was established between the Hong Kong and Singapore Branches and the New York firm with the result that this material was diverted from shipment to Hong Kong to the Respondent's Branch in Singapore. The Singapore branch was to pay 65 cents per yard for this material to the New York firm leaving the Hong Kong branch to pay the balance of 53 cents to the New York firm, which no doubt the Hong Kong branch would recover from their defaulting customer. The New York firm would therefore receive the original contract price of $1.18 (Straits).

The price therefore to the Singapore branch was 65 cents per yard, although the value was much greater, the original contract price having been $1.18.

It was necessary therefore for the Singapore Branch to apply for hard currency in order to pay its purchase price to the the New York firm of 65 cents per yard and they did so by A.P. of the 24th February 1948,

Exhibit P 2. Such was approved, apparently on the 2nd March 1948, subject to the following condition thereon endorsed "This A.P. is issued subject to a price limit of Malayan 65 cents per square yard C.I.F. Singapore." The goods arrived in the following July and the Respondents made an "Inward Declaration" dated the 14th July 1948, Exhibit P 6. I assume that this is a printed form and the fourth column is headed "*Value* in Dollars (C.I.F.)." Below are set out figures for both U.S.A. Dollars and Straits Dollars which are given, namely $6,011.03 (U.S.A.) and $12,743.38 (Straits) which latter figure works out at 65 cents (Straits) for 20037 square yards of the material consigned. The alleged falsity of this Inward Declaration, the subject matter of the 2nd charge, is that it is a false *value* of the goods although the *price* payable by the consignees is correctly stated. The first charge is similarly related, in that the application for Foreign Currency (Form E) Ex: P 3 referred *inter alia* to AP. 0/95/20, Ex: P 2 previously referred to.

It seems to me that how the Hong Kong branch will pay the balance or would have paid the full contract price to the New York firm in hard currency is quite irrelevant, although I understand that it is much easier to obtain hard currency in Hong Kong than it is here. It also appears to me that the offence here (if any) was quite fortuitous and arose out of the default by the Hong Kong customer of the Respondent's Branch there. There is certainly nothing to suggest that it was a preconceived deception or based on false premises, or of any system devised in order to get the necessary hard currency here and so evade the currency regulations.

The essence of the offence as submitted by the D.P.P. was that the A.P. would never have been issued if the value (and not the price) had been correctly stated, and that it was an attempt to import luxury goods. But the condition endorsed was expressed in the terms of price limited to Malayan 65 cents and not in terms of value. One can quite understand why this is so, as who can say what values will be, in 6 months' time, in these days. Apparently values had dropped very considerably in Hong Kong, after the original contract was made.

In the preceding appeal, which was one against an alleged excessive sentence (also fines) I disallowed the same for the reason that before an Appellate Court interfered with the sentence of a court below, the Appellate Court had to be satisfied that the sentence must be shown to be wrong either in law or that it is manifestly excessive or inadequate on the facts and circumstances. I did not quote any authority for such pronouncement but I would now refer to *Liow Chow and Another v. Public Prosecutor*[1] and *Abdul Rahman v. Public Prosecutor*[2], the latter case being approved by the former.

On the facts and circumstances in the present case and which I have set out, I would not be justified in interfering with the amounts of the fines imposed. In fact, I very much doubt whether, had the Respondent not pleaded guilty and had the case been gone into at full length, the learned District Judge would have convicted the Respondent at all.

The Appeal is therefore dismissed.

Appeal Dismissed.

BRAGA v. BRAGA.

[App. Civ. Juris. (Gordon-Smith, J.) May 16, 1949]

[Singapore — Divorce No. 4 of 1947]

Costs — Taxation — Counsel's fees — Non-production of receipt at commencement of taxation — Item disallowed — R.S.C. 0.62 Rules 40, 71, 72 and 73.

This was an application under R.S.C. 0.62 R.73 for a review of taxation of a certain item in the Bill of Costs of the Petitioner which the Deputy Registrar disallowed owing to the non-production of the receipt required under 0.62 R.40 when the taxation commenced.

The only point before the Court was whether the Deputy Registrar was correct in applying strictly the provisions of 0.62 R.40 which reads: "The Registrar shall require vouchers for all disbursements over ten dollars".

Held, that 0.62 R.40 must be strictly adhered to and applied and the Deputy Registrar was correct in doing so.

Cases referred to:—

(1) *Sadd v. Griffin* (1908) 2 K.B. 510.
(2) *In re a Solicitor* (1936) 1 K.B. 523.
(3) *In re Hildesheim* (1914) 3 K.B. 841.
(4) *Watkins v. Eden* (1920) 2 K.B. 333.

REVIEW OF TAXATION.

Harris for Petitioner.

A. J. Braga in person.

The facts and arguments sufficiently appear from the Judgment.

Gordon-Smith, J. : — This is an application by way of Summons in Chambers (100/49) under 0.62 R. 73 for a review of taxation of a certain item in the Bill of Costs of the Petitioner. Objection thereto had been heard and a review thereon had already been previously made by the Registrar under R. 72. The